WPP-47

ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ ೧೪೭	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೧೯, ೨೦೧೨, (ಆಷಾಢ ೨೮, ಶಕ ವರ್ಷ ೧೯೩೪)	ಸಂಚಿಕೆ ೨೯

ಭಾಗ – ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

NOTIFICATION

Dated the 31st May, 2012

No. 82/KT-LA/(3/2008)/2012 – In pursuance of Section 106 (b) of the Representation of the People Act, 1951 (43 of 1951), the Election Commission of India hereby publishes the order of the High Court of Karnataka dated 25th February, 2012 in Election Petition No. 3 of 2008.

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 25th day of February, 2012

BEFORE

THE HON'BLE MR. JUSTICE N. KUMAR

Election Petition No. 3 of 2008

BETWEEN :

Shri Kariyanna

Son of Varadaiah

Aged about 62 years

Residing at Door No. 150, 100 Feet Road, Hudco Colony

Vinoba Nagar, Shimoga City, Shimoga District. …. **Petitioner**

(By Sri H.D. Amarnathan, Advocate)

AND :

1. Shri K.G. Kumaraswamy
   Son of K. Gangappa Yane
   Gangappa Bhovi, Aged about 55 years
   Residing at No. 89, Sri Gowri, Kallahalli, Vinoba Nagar, Shimoga City, Shimoga District.

2. Shri M. Gurumurthy
   Father's name now known, Aged about 45 years
   Residing at Door No. EWS-05, Hudco I Stage, Vinoba Nagara, Shimoga City Shimoga District.

3. Smt. Sharada Puryanaik
   Wife of late Puryanaik, Aged about 40 years
   Residing at Door No. 356, 2nd Cross, Ravindra Nagar, Shimoga City Shimoga District.

4. Shri H. Kuberappa
   Son of H. Rangappa Bhovi, Aged about 55 years
   Residing at No. 177, Kallahalli, 2nd Stage, Shimoga, Shimoga District.

5. Shri Shanthaveera Naik
   Father's name not known, Aged about 40 years
   Residing at House No. 3, 'Thayi Neralu', 4th Cross, Vidyanagar, Shimoga, Shimoga District.

6. Shri V.A. Halesha Babu
   Father's name not known, Aged about 48 years
   Residing at House No. 16, Anjandri Nilaya, 6th Main Road, 3rd Cross,
   Hosamane Swamy Vivekananda Road, Shimoga City

7. Sri B.P. Chandanaik
   Son of Puryanaik, Aged about 65 years
   Residing at Bullapura Village, Shimoga Taluk, Shimoga District.

8. Shri Halappa A.K.
   Son of Doddamariyappa, Aged about 70 years
   Residing at Matangammana Beedi, Vidya Nagar, Shimoga, Shimoga District.

….. Respondents

(By Sri Ashok Haranahalli, Senior Counsel for R1; Sri S.V. Prakash, Advocate for R3 ;
R2, R5, R7 service held sufficient; R4, R6 and R8 are served.)

This Election Petition is filed under Section 81 of the Representation of People Act, 1951 by the petitioner – candidate to the Shimoga Rural (SC) Constituency Election to The Karnataka Legislative Assembly from 111-Shimoga Rural (SC) Constituency at the Election held on 16-5-2008 through his Advocate Sri H.D. Amaranathan praying to (a) Call for records ; (b) Set aside the election of the respondent from No. 111 Shimoga Rural (SC) Constituency to the 13th Karnataka Legislative Assembly; (c) To declare that the petitioner is duly elected to fill the seat of No. 111 Shimoga Rural (SC) Constituency to the 13th Karnataka Legislative Assembly; (d) For such other order or orders as this Hon'ble Court deems fit in the facts and circumstances of the case, in the interest of justice and equity.

This Election Petition coming on for hearing this day, the Court made the following :

ORDER

The petitioner – Shri Kariyanna has challenged in this Election Petition the election of the first respondent – returned candidate from No. 111 Shimoga Rural (SC) Constituency to the 13th Karnataka Legislative Assembly on the ground that the returned candidate do not belong to the Scheduled Caste.

2. The general election of 2008 to the 13th Karnataka Legislative Assembly was notified pursuant to dissolution of 12th Assembly and the President's Rule coming to an end Karnataka Legislative Assembly No. 111. Shimoga Rural Constituency was reserved in favour of Scheduled Caste category under Article 332 of the Constitution of India and in terms of Delimitation Order, 2008. Therefore, the person belonging to a Scheduled Caste alone is eligible to contest and also to fill the seat under Section 5 of the Representation of People Act, 1951 (hereinafter for short referred to as 'the Act') to the aforesaid Constituency.

3. In the election held to the said Constituency there were 9 candidates including the petitioner and respondent No. 1. The petitioner was sponsored by Indian National Congress political party and respondent No. 1 was sponsored by Bharatiya Janatha Party. The petitioner secured 32,714 votes and respondent No. 1 secured 56,979 votes. Respondent No. 1 was declared elected on 25-5-2008 having secured majority of votes with a margin of 24,365 votes. The grievance of the petitioner is respondent No. 1 claims that he belongs to 'Bhovi' community though he belongs to 'Bovi' caste. He contested from the reserved Constituency by filing his nomination declaring that he belongs to 'Bhovi' community which is recognized as Scheduled Caste by producing a false certificate. The Government of India has recognized 'Bhovi' caste in Karnataka State as Scheduled Caste under Article 341 of the Constitution of India. It has been classified as such by the Constitutional Order of 1950 at Sl. No. 23. However, the first respondent does not belong to 'Bhovi' community and he belongs to 'Bovi' community which is not classified as Scheduled Caste. The Government of Karnataka has recognized 'Bovi' caste as Backward Class-A vide its Government Order bearing No. SWD 225 BCA 2000 dated 30-3-2002 at Sl. No. 93(e) and they are entitled for benefits as Backward Classes. Respondent No. 1 belongs to 'Bovi' caste which is recognized as Backward-A Class and not as Scheduled Caste.

4. The genealogical tree of Sri Hiriyanna who is the propositus of the family of first respondent's father Sri Gangappa is produced. The said Gangappa was admitted to the Government Primary School of Pete Konandur, Thirthalli Taluk, Shimoga District, on 30-10-1929 wherein it is clearly stated as per the school study certificate bearing No. 92/29-30 issued by the Head Master of the said school that he belonged to 'Mala Bovi' caste. The copy of the said certificate is produced. The school study certificate of the respondent No. 1 does not indicate his caste that he belongs to 'Bhovi' caste but it shows 'Bovi' caste. The admission register extracts are produced. In column No. 9 of the transfer certificate bearing No. 17/68-69 dated 27-5-1968 of respondent No. 1 issued by the Primary School it is required to state that whether the candidate belongs to SC/ST, wherein it is clearly stated "No." The copy of the same is produced. While getting admitted to the National Higher Secondary School, Konandur, the first respondent's religion and caste is mentioned as "Hindu Moola Namdari", as per the application filed by the first respondent and his parent. The copy of the said application is also produced. As per the school admission records it is stated that the first respondent belongs to 'Bovi' community and his brothers Panduranga K.G. Yashonath K.G. Chennakeshava K.G. are shown as belonging to Vokkaliga Caste, whereas his another brother Somashekar K.G. has been shown as belonging to 'Bovi'. The copies of the said particulars are also produced.

5. 'Bovi' is a caste and the people belonging to that caste in Shimoga District mainly carry on occupation of agricultural operation whereas 'Bhovi' caste people carry on the occupation of stone cutting, earth work like digging lands, wells, etc., Family of respondent No. 1 resides in Pete Konandur of Thirthahalli Taluk. The claim of neighbours of respondent No. 1 and his relatives claiming Scheduled Caste status was rejected by the concerned authorities and they are availing benefit under the Backward Class Category. Respondent No. 1 has shifted his residence to Shimoga Town and has obtained a false caste certificate claiming that he belongs to 'Bhovi' Caste which is recognized as Scheduled Caste, though he actually belongs to 'Bovi' Caste. Respondent No. 1 was not qualified to be chosen as Member of Karnataka Legislative Assembly from No. 111, Shimoga Rural (SC) Constituency, since he is not a member of Scheduled Caste under Constitutional Order, 1950 and he belongs to 'Bovi' caste. Respondent No. 1 has produced a false caste certificate obtained from the Tahsildar, Shimoga Taluk, before the Returning Officer along with his nomination paper to contest the election.

6. Scrutiny of the nominations of the above Constituency was taken up on 30-4-2008 before the 'Returning Officer.' During the scrutiny of nominations, one V.A. Halesh Babu, one of the contesting candidates, i.e., respondent No. 6 had raised objections after coming to know that first respondent does not belong to 'Bhovi' community. However, the said objections were rejected by the Returning Officer on 30-4-2008 by an endorsement bearing No. ELN/1 2008-09. The copy of the said endorsement

is also produced. Though at the earliest point of time objections was raised regarding the caste of the first respondent and same was known to the general public through new publication in local and other dialies circulated in the Constituency the majority of the voters have cast their votes in favour of the first respondent and thus he was declared elected having secured majority of votes. The votes so secured by the first respondent are invalid in view of the fact that respondent No. 1 was not qualified to fill the seat and contest the elections from No. 111, Shimoga Rural Constituency. The votes secured by the first respondent are to be treated as thrown away votes and not valid votes in favour of the first respondent. The petitioner has secured 32,714 votes whereas the first respondent has secured 56,979 votes and other candidates/ respondents have secured votes less than the petitioner. The petitioner being the candidate who has secured the second highest number of votes in the election is entitled to be declared as duly elected to fill the seat of the Constituency in question. Therefore, he has approached this Court for setting aside the election of the first respondent and for a declaration that the petitioner is duly elected to fill the seat of the Constituency in question.

7. After service of notice, first respondent entered appearance and has filed a detailed statement of objections. He contended that, the election petition does not comply with Section 81 of the Act and the petition is liable to be dismissed under Section 86 of the Act. The petition does not comply with the provisions contained under Section 83 of the Act. The Election Petition has not been properly attested in accordance with the provisions of the Act. The petition does not contain material facts and material particulars. Even if the entire allegations is taken to be true then also, the petition does not make out any cause of action and the same is liable to be dismissed at the threshold. There is also defect in the deposit of cost. The affidavit that is filed is also not in accordance with the provisions of the Act. The copy of the petition has not been properly notarized.

8. The first respondent belongs to 'Bhovi' community which is a Scheduled Caste. He had contested in the year 1994 from Holehonnur reserved Constituency and even the petitioner had contested in the very same election. During the said election, the nomination submitted by the petitioner was accepted and there was no objection regarding the first respondent's caste by any of the contestants in general and the petitioner in particular. In the year 2001, the first respondent contested to Municipal Election from a reserved seat. The first respondent was earlier working in Syndicate Bank and the Bank has also given a letter on 13-3-1999 stating that he belongs to Scheduled Caste community. The first respondent resigned from the Syndicate Bank in the year 2001. The Tahsildar, Thirthahalli has submitted a report to Tahsildar, Thirthahalli on 17-1-2001 stating that he belongs to Scheduled Caste. The Tahsildar, Shimoga, had called for report to Tahsildar, Thirthahalli as the first respondent was born in Konandur, Thirthahalli Taluk. The Tahsildar has issued a caste certificate on 18-4-2001 which states that the first respondent belongs to Scheduled Caste community. The Caste Verification Committee has also given its decision on 30-4-2002 stating that the first respondent belongs to Scheduled Caste Community. The CRE Cell has given a report on 30-6-2008 confirming that the first respondent belongs to Scheduled Caste Community. In the nomination papers filed by him it is clearly stated that he belongs to Scheduled Caste community. At the time of scrutiny of nomination papers, the petitioner did not raise any objections. However, it is only the sixth respondent who raised objections regarding the caste of the first respondent that too after the acceptance of the nomination papers. The petitioner did not raise any objections regarding the caste of the first respondent. As such, he is precluded from raising any objections in this election petition. In view of the fact that the Caste Verification Committee has given a finding that the first respondent belongs to Scheduled Caste, the very same question cannot be raised in the Election Petition. Thereafter, he has traversed the allegations in each para by denying the same. It is his case that his senior uncle one Govinda's school admission records for the year 1914 clearly shows that he belongs to 'Bhovi' caste. The documents produced by the petitioner as Annexure 'D' is in Kannada and state the community as 'Malabhovi'. The word 'Bhovi' is some times interchangeably written as 'Bovi' also in Kannada. The admission register extract which is produced as Annexure 'E' also records the community of the first respondent. The usage of the word 'Bhovi'/'Bovi' is of no significance at all. Both of them are interchangeable use. The documents produced by the petitioner does not in any way prove that the first respondent does not belong to Scheduled Caste Community. In fact all these documents only show that the caste has not been properly recorded by the concerned authorities. For instance, documents produced at Annexure 'G' indicates that the person belongs to Hindu Moola Namdari. This record is not in consonance with the earlier records maintained by the school. The document produced as Annexure 'H' also records the community as 'Bhovi' in Kannada. The documents produced at Annexure H2 wrongly records the caste as Vokkaliga and the same is not a correct entry.

The other documents produced at Annexure H1 to H4 does not correctly disclose the caste of the first respondent or his relative, whereas H5 shows once again the caste of the person named therein as 'Bhovi'/Bovi' community. The Apex Court and this Court has examined the use of the words 'Bhovi'/'Bovi' as interchangeable and has given a finding that the parties belonging to 'Bovi' community also are Scheduled Castes. The mere fact that the certificates show the caste of these persons as 'Bhovi'/'Bovi' is irrelevant. The first respondent belongs to Scheduled Caste and accordingly the nomination has been rightly accepted based upon the certificate issued by the Tahsildar and the order passed by the District Caste Verification Committee validating the said certificate. Therefore, he sought for dismissal of the Election Petition.

9. Though other respondents are all duly served, they remained absent and they were placed ex-parte, except the third respondent being represented by Sri S.V. Prakash. However, no one has filed any counter.

10. On the aforesaid pleadings this Court framed the following issues :-

1. Whether the petitioner proves that respondent No. 1 Mr. K.G. Kumaraswamy does not belong to 'Bhovi' caste which is a scheduled caste and he belongs to 'Bovi' caste which is recognised as backward class ?
2. Whether the election of the respondent No. 1 is liable to be set aside as the respondent No.1 was not eligible to contest the election from 111 Shimoga Rural constituency as a candidate belonging to schedule caste ?
3. Whether the petitioner proves that he is entitled for the relief sought ?
4. What order ?

11. Petitioner in order to substantiate his claim examined himself as PWI and produced 13 documents which are marked as Exs. P1 to P13. On behalf of the respondents, first respondent examined himself as RW1 and he has produced 24 documents which are marked as Exs. R1 to R24.

12. Learned counsel for the petitioner submitted the community 'Bhovi' is a Scheduled Caste and the word 'Bovi' is a Backward Caste. In the school records produced by the petitioner pertaining to the first respondent and his father which are not in dispute the caste of the first respondent's father is shown as 'Mala Bhovi' whereas the caste of the first respondent is shown as 'Bovi'. Therefore, his father does not belong to 'Bhovi' caste which is the caste which is recognized as Scheduled Caste by presidential order. In the said presidential order item No. 23 with reference to Karnataka, it is 'Bhovi' caste which is recognized as Scheduled Caste. In fact, the three certificates of the younger brothers of the first respondent show they belong to 'Vokkaliga' community. In fact, in Ex-P7 – the application for admission of the first respondent, his caste is shown as 'Moola Namdhari.' Therefore, this admitted documentary evidence on record shows that the first respondent does not belong to Scheduled Caste. At any rate it is sufficient to shift the burden which is initially placed on the petitioner and unless the first respondent shows by positive evidence that he belongs to 'Bhovi' community, he cannot be construed as a person belonging to Scheduled Caste. The documents produced by him do not establish this fact positively and therefore the Constituency in question being a reserved Constituency for Scheduled Caste and as the first respondent do not belong to that caste, he did not possess the required qualification to contest from the said Constituency. Therefore, his election is liable to be set aside.

13. He further submits in the notification issued by Government of Karnataka on 30-03-2002 at 93 (e) 'Bovi' community is shown as belonging to Backward community. Therefore, it conclusively proves that the 1st respondent do not belong to Scheduled caste, as such, he did not possess the requisite qualification to contest for election from the constituency, which is reserved for scheduled caste.

14. Per contra, the learned senior counsel appearing for the first respondent submitted that the word 'Bhovi' and 'Bovi' are synonyms and interchangeable as held by the Apex Court dealing with the very same caste. In the documents produced by the petitioner himself, the caste of the first respondent is shown as belonging to 'Bhovi' community. The word 'Bhovi' is written in Kannada. the word 'Bhovi' in the presidential order is in English. When once this confusion has been clarified by the judgment of the Apex Court, when admittedly the documents relied on by the petitioner shows that the first respondent belongs to 'Bhovi' community, the Election Petition presented is not maintainable. Even otherwise, 7 years prior to the dispute, the first respondent has been

issued the certificate by the Tahsildar stating that he belongs to 'Bhovi' community. The correctness and validity of the certificate was challenged more than once. The Caste Verification Committee after proper enquiry has categorically held that the caste of the first respondent is 'Bhovi'. When on a complaint lodged before the Civil Rights Enforcement Cell, they conducted an enquiry, called for records, mahazars were drawn, earlier documents were looked into and they were convinced that the first respondent belong to 'Bhovi' community. Therefore, this preponderance of documentary evidence clearly establishes that the first respondent belongs to 'Bhovi' community. Not only the petitioner has to discharge the initial burden, the material on record conclusively proves that he belongs to 'Bhovi' community and therefore he sought for dismissal of the petition.

15. In the light of the aforesaid facts and the rival contentions it is necessary to find out to which caste the returned candidate 1st respondent belong to. When the certificates issued by the Tahsildar, the Caste Verification Committee has affirmed that the 1st respondent belongs to scheduled caste, is it open to this Court to enquire into the caste of the 1st respondent in an election petition filed challenging his election. In fact, this question has been answered by the Apex Court in the case of **Sobha Hymavathi Devi V/s Setti Gangadhara Swamy and others** reported in **(2005) 2 Supreme Court Cases 244 in para 11** which reads as under :

> "What remains is the argument based on the certificates allegedly issued under the Andhra Pradesh (Scheduled Caste, Scheduled Tribes and Other Backward Classes) regulation of issue of Community Certificates Act, 1993. The High Court has not accepted the certificates as binding for the reason that the evidence showed that the certificates were issued based on the influence exercised by the appellant as a member of the Legislative Assembly one after another, immediately on an application being made and without any due and proper inquiry. We are impressed by the reasons given by the High Court for not acting on these certificates. That apart, a reference to Section 3 of the Act would indicate that a certificate thereunder, insofar as it relates to elections, is confined in its validity to election to local authorities and Cooperative Institutions. It does not embrace an election to the Legislative Assembly or to Parliament. Therefore, in any view of the matter, it cannot be said that the High Court, exercising jurisdiction under the Representation of the People Act in an election petition is precluded from going into the question of status of a candidate or proceeding to make an independent inquiry into that question in spite of the production of a certificate under the Act. At best, such a certificate could be used in evidence and its evidentiary value will have to be assessed in the light of the other evidence let in, in an election petition. Therefore, nothing turns on the factum of a certificate being issued by the authority concerned under the Act of 1993. We are also satisfied as the High Court was satisfied, that no proper inquiry preceded the issuance of such a certificate and such a certificate was issued merely on the say so of the appellant. We have, therefore, no hesitation in overruling this argument raised on behalf of the appellant."

16. Therefore, from the aforesaid judgement, it is clear that the certificate issued by the Tahsildar as affirmed by the Caste Verification Committee is a piece of evidence to prove that the 1st respondent belongs to scheduled caste. Once it is contended that the 1st respondent do no belong to scheduled caste and the certificate on which reliance is placed are all obtained by his influence and that it do not represent true facts in a petition filed under Section 81 read with 100 of the Act, the High Court has to go into the question whether the 1st respondent belongs to scheduled caste or not. In such an enquiry to be conducted by this Court, the certificates on which reliance is placed by the 1st respondent will have only the evidentiary value. It does not conclusively prove his caste. May be the said certificates have some presumptive value, which is a rebuttal one.

17. The Apex Court in the case of **Laxman Siddappa Naik V/s Kattimani Chandappa Jampanna and others** reported in **AIR 1968 SC 929** dealing with the onus of proof at para 4 has held as under :-

"Starting from this conclusion that the matter in controversy between the election petitioner and the appellant is a question of fact we have to address ourselves to the right question in this case. These questions are to what tribal community, if any, does the appellant belong and who is to prove the necessary facts. These questions obviously have to be resolved on certain principles. The ordinary rule is that a person who as a plaintiff, asserts a fact, has to prove it. The election petitioner here asserts two facts (a) that the appellant is not a Nayaka as mentioned in the Order, and (b) that he is a "Bedar". The first is a negative fact and the second a positive one. It is said that the proof of the negative was not only difficult but impossible. We do not agree. The election petitioner could have proved by positive evidence that the petitioner was a "Bedar". That would have proved that he was not a Nayaka. To establish the fact evidence was required to show the characteristics, such as customs of marriages, births deaths, worship, dress, occupation and the like which distinguish a Bedar from a Nayaka. Evidence was also possible to show that the petitioner was received in the Bedar community. This was capable of being proved by showing inter-marriage, inter-dining, community of worship, residence in a particular place and the like, Such facts would have led to the drawing of an interference one way or the other. A bare assertion that the appellant is a Bedar does not suffice to displace the acceptance of the nomination paper or the claim of the appellant that he is a Nayaka."

18. In the instant case, the specific case pleaded by the petitioner is that the 1st respondent does not belong to 'Bhovi' Community and he belongs to 'Bovi' Community, which is a backward class. As held in Laxman Siddappa's case. If the petitioner has to prove that the 1st respondent does not belong to 'Bhovi' community, he is proving a negative fact. If he has to prove that the first respondent belongs to 'Bovi' community, a backward class, he is proving a positive fact. If he is able to prove by acceptable evidence that the 1st respondent belongs to 'Bovi' community, a backward class, it can be said that the petitioner has succeeded in proving a negative fact i.e., 1st respondent does not belong to 'Bovi' community. As the 1st respondent was permitted to contest in the reserved constituency meant for scheduled caste, on the basis of certificate issued by the Tahsildar, prima-facie, the said certificate shows that the 1st respondent belongs to 'Bhovi' community. Therefore, a burden is cast on the petitioner to show that the said certificate, on which reliance is placed, cannot be acted upon and that the 1st respondent in fact belongs to 'Bovi' community. It is in this context, we have to see what is the evidence the petitioner has produced to substantiate his claim.

19. In the Examination-in-Chief, he has reiterated what he has stated in his evidence. Further in support of his contention, he relies on several documents, Ex-P1 is a Return of Election filed in Form No. 21E dated 25-5-2008, which shows that the 1st respondent has been declared as being duly elected to fill the seat No. 111 of Shimoga Rural (S.C.) Constituency. Ex-P2 is Form 21 C, under which the Returning Officer has declared that the 1st respondent has been duly elected to fill the seat in the Karnataka Legislative Assembly 2008 from the 111-Shimoga Rural (S.C.) Constituency. Ex-P3 is a Genealogy of the family of the first respondent, which is not in dispute. Ex-P4 produced is dated 09-04-2008. It is a certificate issued by the Head Master of Government Junior/Higher Primary School, Pete Konandur, Thirthahalli Taluk, Shimoga District showing that 1st respondent's father Shri Gangappa S/o Hiriyana was admitted to the school on 31-10-1929 and that he belongs to the caste 'Mala Bovi' Ex-P5 is a certificate issued by the very same school showing that the 1st respondent K.G. Kumaraswamy, S/o, K.Gangappa was admitted to the school on 12-6-1959 and the said student belong to 'Bhovi' caste and the date of birth is dated 16-5-1953. Ex-P6 is a transfer certificate issued by the institution to the 1st respondent where in the column Whether the candidate belongs to Scheduled castes or Scheduled Tribes', it is mentioned 'No'. Ex-P7 is an application filed by the 1st respondent to the Head Master, National Higher Secondary School, Konandur (Shimoga District) for admission to the school, wherein in column No. 6 meant for Religion and caste, it is mentioned as 'Hindu- Mola Namadhari'. Ex-P8 is the certificate issued by very same school showing that the 1st respondent belongs to 'Bhovi' caste Ex-P9, Ex-P10 and Ex-P11 are the certificates issued by the very same school in respect of Panduranga K.G. Yashonath K.G. and Chennakeshava K.G., the younger brothers of the 1st respondent showing their case as Vokkaliga,

Ex-P12 is yet another certificate issued by the very same school in favour of Somashekar K.G., the younger brother of the 1st respondent showing the caste as 'Bhovi'. Ex-P13 is an endorsement issued by the Returning Officer on 30-4-2008 rejecting the objections raised by V.A. Halesh-respondent No. 6 to the nomination paper of the 1st respondent showing that he has no jurisdiction to go into the validity or legality of the caste certificate produced by the first respondent. On the basis of these documents, it was contended that the first respondent's father belonged to "Mala Bovi", which is not recognised under the Presidential Order as scheduled caste. If the father of the first respondent did not belong to scheduled caste, the first respondent cannot be said to be belonging to scheduled caste, consequently, it was contended, in the school certificate issued to the 1st respondent in Kannada word - 'ಬೋವಿ' if mentioned in the English translation, it would be 'Bovi' and not 'Bhovi', 'Bovi' caste is a backward class in terms of Government Order issued by the Karnataka Government. Therefore, the 1st respondent as per the said school records, belongs to a backward class and not scheduled caste. In fact, when he has given application for admission, he is shown as caste of 'Mola Namadhari', which is not an scheduled caste and in the transfer certificate in column 'whether the candidate belongs to scheduled caste or scheduled tribe, it is mentioned as "No". His three younger brothers who also stated to have studied in the very same school are shown belonging to 'Vokkaliga' community, which is a backward community.

20. The commulative effect of these undisputed documents in the case clearly demonstrates that the 1st respondent do not belong to Scheduled caste. In all the aforesaid records, where the caste of the 1st respondent is shown as 'Bhovi', it is in Kannada language as 'ಬೋವಿ' In the Presidential Order, with reference to Karnataka State, 'Bhovi' is shown as Scheduled caste. Whether the Kannada 'ಬೋವಿ' when translated to English, it becomes 'Bhovi' or 'Bovi', is the dispute.

21. The Constitution Bench of the Apex Court in the case of **Basavalingappa Vs. D. Munichinnappa and Others reported in AIR 1965 SC 1269** was called upon to decide the question whether respondent No. 1 in the said case was a Voddar by caste and Voddar was not a Scheduled caste specified in the Order and consequently respondent No. 1 would not stand for election from Scheduled caste constituency. The Election Tribunal held that the caste mentioned as 'Bhovi' in the Order was a sub-caste amongst 'Voddar' and that sub-caste was included in the Order and not the entire 'Voddar' caste. In that context, the Supreme Court held as under :-

> "As the President could not have included in the Order as non-existent caste, it means the word 'Bhovi' relates to some caste in Mysore as it was before 1958 and we have, therefore, to establish the identity of that caste and that can only be done by evidence. In that connection the High Court has held that ever since the order of 1946, the Voddar caste has been variously spelt as Boyi, Bovi and Bhovi in English, though the Kannada equivalent is one and the same. The High Court, therefore, has not attached any importance to the change in the English spelling in the peculiar circumstances of this case. In this connection, attention may be drawn to the notification of the then Government of Mysore dated February 1, 1946 where Voddar caste is spelt in three ways in the same notification; at one place it is spelt as Voddara, at another place as Voddar and at two places as Vodda. It seems, therefore, that we cannot attach undue importance to the spelling in English in this case when we know that there was no specific caste known as Bhovi in Mysore State as it was before 1956 and we have to determine which was the caste which was meant by the use of that term in the Order. In this connection, we may also draw attention to another copy of the same notification which was issued by another department of the Government. In that copy Voddara has been spelt as Vaddara and Boyies as Bovis. It seems to us, therefore, that the High Court was right in the peculiar circumstances of the present case in not attaching any importance to difference in spelling in English, and to treat Bhovis as the same as Boyis. We do not think it necessary to refer to the various census reports, which have been referred to by the Tribunal and the High Court for they only show how the same caste has been differently spelt."

22. The Division Bench of this Court in the case of **Virupakashappa Vs. Hanumantha** reported in **I.L.R. 1994 KAR 1270** following the judgment of the Supreme Court in the aforesaid Basavalingappa's case held as under :-

> "But the Supreme Court already considered the same in Basavalingappa's case and has held that Bhovi caste will include Voddar which was also known as Boyi and Bovi. In that view, we do not think it is open to the appellants to contend that the caste described as Bovi could not have treated as Scheduled caste. Whatever might have been the reference that have been made in the Glossary of Terms or series of reports that have been submitted to the Government by the Backward Class Commission, they may not be of such relevance as what we have to interpret is the order of the President issued under Article 341 of the Constitution. When that has already been done by the Supreme Court it is not open for us to re-examine that question."

23. Following the aforesaid two judgments, the Division Bench of this Court in the case of **The Divisional Commissioner, Belgaum Division and Others** Vs. **Bhovi Samaja Seva Sangha, Sirsi and Others** reported in **ILR 2003 KAR 1584** held at para 7 as under :-

> "Under the circumstances, the direction issued by the learned Single Judge that the respondents are directed to treat the petitioners as belonging to 'Bhovi' community and beloning to Scheduled Caste irrespective of the caste mentioned in their Certificates as "Bovi", "Boyi" and the Caste Verification Committee has no jurisdiction to enquire into the matter, needs no interference. The learned Single Judge by an elaborate order has given the above direction."

24. From the aforesaid judgment, it is clear that the word 'Bovi', 'Boyi', 'Bhoi' are all synonymous. In the Presidential Order, the word mentioned as 'Bhovi' when translated to Kannada, it can be read as 'ಭೋವಿ' and not 'ಬೋವಿ' It cannot be said that 'ಬೋವಿ' referred to in those certificates is a backward class as mentioned in the Government Order passed by the State of Karnataka.

25. In fact, the first respondent has produced documents to substantiate his claim that he belongs to 'Bhovi' community. Ex-R1 is the nomination paper where he has described himself as 'Bhovi'. Ex-R3 is dated 17-4-2001 issued seven years prior to the date of the 1st respondent contesting the election, which is questioned in this proceeding. It discloses that the Tahsildhar of Thirthahalli addressed a letter to the Tahsildhar of Shimoga informing him that the 1st respondent belongs to 'Bhovi' scheduled caste Ex-R4 is a letter addressed by the District Social Welfare Officer, Shimoga District to the Tahsildhar calling upon him to reconsider the caste certificate issued to the 1st respondent as belonging to 'Bhovi' caste. Ex-R5 is dated 5-11-2001, a letter addressed by the District Social Welfare Officer, Shimoga to the Assistant Commissioner, Shimoga Sub-Division, Shimoga, referring to the objections raised regarding the caste certificate issued to the 1st respondent and reconsideration of the said certificate. Further, it is mentioned therein that enquiry was conducted in Konandur village, where the first respondent had his education. They have looked into original records of the school, which discloses when the first respondent was studying in primary school in the records, his caste is mentioned as 'Bovi', whereas, in the higher primary school records, his caste is mentioned as 'Bhovi.' Thereafter, the Tahsildhar, Shimoga conducted an enquiry into the objections raised and then informed the District Social Welfare Officer that the certificate issued to the 1st respondent is valid and legal and there is no substance in the complaint alleged against him. Ex-R6 is the certificate issued in Form D dated 18-4-2001, which shows that the first respondent belongs to 'Bhovi' (Scheduled Caste). Ex-R7 is a letter addressed by the Assistant Commissioner, Shimoga to the Deputy Commissioner, Shimoga informing him that the father and mother of the first respondent originally belong to Thirthahalli Taluk and after enquiry, it was found out that the 1st respondent belongs to 'Bhovi' caste and the 1st respondent was employed in Syndicate Bank and had taken voluntary retirement. It is also stated therein that they have obtained records from the school as well as from the Bank as well as the caste certificate issued by the Tahsildar of Thirthahalli and the reports submitted by the Tahsildhar and they have also considered the complaints against the 1st respondent and therefore, he recommended that the Caste Verification Committee may be called upon to verify the correctness of the certificate issued. The 1st respondent has produced Ex-R8, the genealogy of the family. Ex-R9 is another communication sent

by the District Social Welfare Officer to the Assistant Commissioner, Shimoga calling upon him to furnish correct particulars about the caste of the 1st respondent Ex-R10 is the order passed by the Caste Verification Committee, wherein it is categorically held that the caste certificate issued to the 1st respondent is valid and legal. Ex-R11 is a mahazar drawn in the presence of Konandur villagers, where they have referred to the aforesaid documents. Further, it is stated therein that the 1st respondent belongs to 'Bhovi' caste. They are treated as persons belonging to 'Bhovi' caste from his father and grandfather's time, their family background, their customs, marriage relationships with the persons belonging to 'Bhovi' caste. There are number of families who are related to the 1st respondent who are living in the same village. All of them belong to 'Bhovi' caste and therefore the complaint is without any substance. Ex-R13 is yet another communication issued by the District Social Welfare Officer to the Tahsildhar of Shimoga again calling upon him to go into the validity of the caste certificate issued to the 1st respondent. Ex-R14 is the reply sent by the Tahsildhar, Shimoga informing the District Social Welfare Officer that he has already issued the caste certificate showing that the 1st respondent belongs to 'Bhovi' community and said certificate has been upheld by the Caste Verification Committee. Therefore, now he has no jurisdiction or power to go into the said question, as Caste Verification Committee has put their seal. Ex-R15 a report submitted by the Village Accountant stating that the 1st respondent's father is one by name Gangappa, S/o Hiriyanna and in the document dated 31-10-1929, his caste is shown as 'Mala Bhovi'. In the school records of first respondent, it is shown that he belongs to 'Bhovi' community and therefore, the certificate issued earlier is correct. Ex-R17 is a statement given by the first respondent enclosing nine documents, all of which go to show that he belongs to 'Bhovi' caste. Ex-R18 is yet another mahazar drawn in the presence of the villagers where all the aforesaid documents have been considered. Again it is asserted that the first respondent belongs to 'Bhovi' caste. Their marital relationships, customs and conduct are all that of 'Bhovi' community in the village and hence they have been considered as 'Bhovi' caste. The elders of the 1st respondent also belongs to 'Bhovi' caste. His relatives are residing in the village. All of them have also obtained certificates to pursue their childrens' education as belonging to 'Bhovi' caste and therefore, it is asserted that the first respondent belongs to 'Bhovi' caste, Ex-R20 is yet another report filed by the Tahsildhar, Thirthahalli asserting 1st respondent belongs to 'Bhovi' caste. The 1st respondent brother viz. Sri K.G. Somashekar contested the election to the Taluka Panchayat from the reserved constituency meant for scheduled caste (Exs-R22 and R 23).

26. All these documents, which are not in dispute, clearly demonstrate that from the year 2001, there is dispute regarding the caste to which the first respondent belongs. The election in question is in the year 2008. Therefore, it is not a case where the 1st respondent after being elected as member of the Legislative Assembly used his influence to get any of these documents. The first document showing his caste as 'Bhovi' is issued in the year 2001, but said certificate is challenged and not once, more than 3 times. Enquiry is conducted Mahazars are drawn. Villagers have stated that the 1st respondent's father, grandfather all lived in the village Konandur. They belong to 'Bhovi' caste. The 1st respondent and his family members are married to persons belonging to 'Bhovi' caste. Their customs, practices in the village are that which is of 'Bhovi' caste. There are number of families living in the said village who are related to 1st respondent who all belong to 'Bhovi' caste. Those relatives have already applied to the authorities for grant of certificates showing that they belong to 'Bhovi' caste for the purpose of pursuing education of their children. The Caste Verification Committee has considered all these materials and has upheld the caste certificate issued earlier by the Tahsildhar. Therefore, all these materials clearly establish that the 1st respondent was born in Konandur village, his father and grandfather and other members as mentioned in the genealogy tree all hail from that village and all of them belong to 'Bhovi' caste. The 1st respondent, his father, his brothers all had their primary education in the village. Insofar 1st respondent and his father are concerned, their caste is shown as 'Bhovi'. They are married to persons belonging to 'Bhovi' caste. The customs and practices of 1st respondent is that of 'Bhovi' caste. Number of relatives are all residing in the very same village and therefore, the evidence produced by the 1st respondent clearly establishes that he belongs to 'Bhovi' caste. Infact, if the petitioner is able to show that the first respondent belongs to 'Bovi' caste, which is his specific case, it was open to him to adduce evidence in that regard. According to him, this 'Bovi' caste is another name for 'Vokkaliga' backward community it was open to him to adduce evidence to show that the 1st respondent is married to a person from 'Vokkaliga' community. He is having interaction with persons belonging to the said community either in his religious practices, customs, visiting temples, place where he is living and in the social activities indicating that he belong to vokkaliga community. Absolutely no evidence is adduced in this regard. In other words, there is no iota of evidence adduced by the petitioner on record to show that the 1st respondent belongs to 'Bovi' community. On the contrary, the 1st respondent has produced substantial evidence to prove his case that he belongs to 'Bhovi' community. As stated earlier, once the nomination

papers filed by the first respondent is accepted by the Returning Officer on the basis of caste certificate issued in the prescribed form which showed that 1st respondent belongs to 'Bhovi' community (Scheduled Caste), though does not conclusively prove the fact that he belongs to 'Bhovi' community, the burden of showing that the 1st respondent do not belong to that community was on the petitioner. The very documents produced by the petitioner demonstrates that he belong to 'Bovi' community. Merely because in Kannada, word 'ಭೋವಿ' is wrongly spelt, that would not prove the case of the petitioner. In the Presidential order, the communities' name is mentioned in English 'Bhovi'. There is no kannada translation given in the Presidential Order. In Kannada, said word English 'Bhovi' can be pronounced both as 'Bhovi' or 'Bovi'. Unfortunately, when the Karnataka Government issued a Notification showing the caste which belong to backward caste, they have also used the word in English as 'Bovi'. It is unfortunate that even after 44 years of re-organisation of State of Karnataka and Kannada has been accepted as Official language, in order to describe the locals who are entitled to reservation under the Constitution, the Government has not chosen to issue Government Order giving the names of these caste in the local vernacular i.e., Kannada. It wants to describe these locals caste in English and it is this description in English, which is the root cause for all these problems. It only shows the Governments are neither interested in development of Kannada or in development of these Scheduled Caste, Scheduled Tribes and Backward Class people. This is a classic case where a caste is described in English and not in Kannada, it is not properly spelt while writing, has given rise to this election dispute.

27. From the aforesaid material, I am satisfied that the first respondent belongs to 'Bhovi' caste as mentioned in the Presidential Order. He is person belonging to Scheduled caste. He is not a person belonging to 'Vokkaliga' caste or 'Bovi' as described in the Government order, issued by Government of Karnataka showing him as backward class. The dispute, which is adjudicated from 2001 to 2008, clearly demonstrates that he belongs to 'Bhovi' community (SC) and he does not belong to backward community. Therefore, it cannot be said that he is not qualified to fill the seat in the Legislative Assembly of the State on the ground that he is not member of Scheduled Caste. The petitioner has miserably failed to prove that he belongs to 'Bovi' caste, which is recognised as backward class. Therefore, there is no merit in this petition, petition is dismissed accordingly, No costs.

JUDGE

By Order,

(R.K. SRIVASTAVA),

Principal Secretary,

P.R. 33 Election Commission of India.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 16 ಕೇನಿಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13ನೇ ಜೂನ್, 2012.

2012ನೇ ಸಾಲಿನ ಫೆಬ್ರವರಿ 28ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II ಸೆಕ್ಷನ್ 3(ii)ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 343(E) ದಿನಾಂಕ: 28–02–2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 28th February, 2012

INCOME TAX

S.O. 343(E).- In exercise of the powers conferred by clause (46) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, the National Skill Development Corporation, a body constituted by the Central Government, in respect of the specified income arising to the said Corporation, as follows :-

(a) long-term or short-term capital gain out of investment in an organisation for skill development.

(b) dividend and royalty from skill development venture supported of funded by National Skill Development Corporation;

(c) interest on loans to institutions for skill development;

(d) interest earned on the fixed deposits with Banks; and

(e) amount received in the form of Government grants.

2. This Notification shall be applicable for the specified income of the National Skill Development Corporation for the financial year 2011-2012 to financial year 2015-16.

3. This notification shall be effective where -

(i) the activities and the nature of the specified income of the National Skill Development Corporation remain unchanged throughout the financial year; and

(ii) the National Skill Development Corporation files return of income in accordance with clause (g) of sub-section (4C) of Section 139 of the Act.

[Notification No.011/2011/F.No. 142/15/2011-SO (TPL)],
VIVEK ANAND OJHA Under Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,
ಆರ್. ಆಂಜಿನಿ,
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪಕಾರ್ಯದರ್ಶಿ,
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಪಿ.ಆರ್. 35

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 17 ಕೇನಿಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13ನೇ ಜೂನ್, 2012.

2012ನೇ ಸಾಲಿನ ಫೆಬ್ರವರಿ 27ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II ಸೆಕ್ಷನ್ 3(ii)ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 339 (E) ದಿನಾಂಕ: 26–02–2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

CABINET SECRETARIAT

NOTIFICATION

New Delhi, the 26th February, 2012.

S.O. 339(E).- In exercise of the powers conferred by clause (3) of article 77 of the Constitution, the President hereby makes the following rules further to amend the Government of India (Allocation of Business) Rules, 1961, namely:-

1. (1) These rules may be called the Government of India allocation of Business Three Hundredth Amendment Rules, 2012.

   (2) They shall come into force at once.

2. In the Government of India (Allocation of Business) Rules, 1961,-

   (1) In THE FIRST SCHEDULE, under the heading ``7. Ministry of Communications and information Technology (Sanchar aur Soochana Praudyogiki Mantralaya)" , for the sub-heading "(iii) Department of information Technology (Soochana Praudyogiki Vibhag)" , the following sub-heading shall be substituted, namely:-

   "(iii) Department of Electronics and information Technology (Electroniki aur Soochana Praudyogiki Vibhag)";

   (2) In THE SECOND SCHEDULE,-

(A) under the HEADING " MINISTRY OF COMMUNICATIONS AND INFORMATION TECHNOLOGY (SANCHAR AUR SOOCHANA PRAUDYOGIKI MANTRALAYA)" , for the sub-heading " C. DEPARTMENT OF INFORMATION TECHNOLOGY (SOOCHANA PRAUDYOGIKI VIBHAG)" , the following sub-heading shall be substituted, namely:-

"C. DEPARTMENT OF ELECTRONICS AND INFORMATION TECHNOLOGY (ELECTRONIKI AUR SOOCHANA PRAUDYOGIKI VIBHAG)";

(B) under the heading " MINISTRY OF ENVIRONMENT AND FORESTS (PARYAVARAN TATHA VAN MANTRALAYA)", for entry 16, the following entry shall be substituted, namely:-

"16. All maters relating to forest and Forest Administration in the Union territories." ,

(C) under the HEADING " MINISTRY OF HOME AFFAIRS (GRIH MANTRALYA)", under the sub-heading " B. DEPARTMENT OF STATES (RAJYA VIBHAG)",-

(i) for entry 9, the following entry shall be substituted, namely:-

"9. Union territories without legislature:

All matters enumerated in the State List and the Concurrent List in so far as any such matter concerns the Union territories except all such matters as have, under these Rules, been specifically assigned to any other Ministry or Department of the Government of India including education, road and bridges works thereon and ferries in respect of Andaman and Nicobar Islands." ,

(ii) after entry 16, the following entries shall be inserted, namely:-

"17. Matters relating to autonomous districts of Assam excluding roads and bridge works and ferries thereon.

"18. Regulations framed by the Governors of States for Tribal Areas specified in the Table appended to paragraph 20 of the Sixth Schedule to the Constitution." ;

(D) under the heading " MINISTRY OF TRIBAL AFFAIRS (JANJATIYA KARYA MANTRALAYA)" , for entry 6, the following entry shall be substituted, namely :-

"6. (a) Scheduled Areas:

(b) regulations framed by the Governors of States for Scheduled Areas.".

PRATHIBHA DEVISINGH PATIL
President

[F.No. 1/22/1/2011-Cab.]
S.D. SHARMA, Director.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,
ಆರ್. ಆಂಜಿನಿ,
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಉಪಕಾರ್ಯದರ್ಶಿ,
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಪಿ.ಆರ್. 36

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 18 ಕೇನಿಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13ನೇ ಜೂನ್, 2012.

2012ನೇ ಸಾಲಿನ ಫೆಬ್ರವರಿ 13ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II ಸೆಕ್ಷನ್ 3(ii)ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 268(E) ದಿನಾಂಕ: 13–02–2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(BUDGET DIVISION)

(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 13th February, 2012.

Indian Government Accounting Standard 3 on Loans and Advances made by Governments

S.O. 268(E).- (1) Whereas, the Government of India has been empowered under clause (2) of article 293 of the constitution to make loans to the States, subject to such conditions as may be laid down by or under any law made by Parliament, any sums required for the purpose of making such loans being chargeable to the Consolidated Fund of India;

And whereas, the Union government has been providing financial assistance to the State Governments, a substantial portion of which is in the form of loans and these loans are advanced to the States both in the form of plan and non plan assistance. Loans are also provided by the Union Government to Foreign Governments, Government companies and Corporations,

Non-Government institutions and Local bodies. And whereas, the Union Government also disburses recoverable advances to Government servants'

And whereas, the state Governments disburse loans to Government Companies, Corporations, Local Bodies, Autonomous bodies, Co-operative Institutions, Statutory Corporations, quasi-public bodies and other Non-Government or private institutions. And whereas, the State Governments also disburse recoverable advances to Government Servants.

Now, therefore, in exercise of the powers conferred by article 150 of the Constitution, the President, on the advice of the Comptroller & Auditor General of India, hereby makes the following accounting standards, namely:-

A. Short title.- these accounting standards may be called the Indian Government Accounting Standards (IGAS)3.

B. Objective,-

The objective of the Standard is to lay down the norms for Recognition, Measurement, Valuation and Reporting in respect of Loans and Advances made by the Union and the State Governments in their respective Financial Statements to ensure complete, accurate, and uniform accounting practices, and to ensure adequate disclosure on Loans and Advances made by the Governments consistent with best international practices.

C. Scope

(1) This Standard applies to Loans and Advances given by the Government for incorporation and presentation in the Financial Statements of the Government.

(2) The financial statements shall not be described as complying with this Standard unless they comply with all the requirements contained therein. This standard shall apply only to Government accounts being maintained on a cash basis.

D. Definitions,-

In this Standard, unless the context otherwise requires,-

(a)**" Accounting Authority "** is the authority which prepares the Financial Statements of the Governments;

(b)**"Accounting Period"** means the period covered by the Financial Statements;

(c)**"Advances"** are loans made to Government servants;

(d)**"carrying amount"** means the net amount which the debtor owes the creditor at any point of time and it reflects the historical cost of the loan and subsequent cash flows resulting in either decrease due to repayments or write-offs or increase due to additional disbursements;

(e)**"cash basis of accounting"** means the accounting transactions of an entity represent the actual cash receipts and disbursements during a financial year as distinguished from the amount due to or by the entity during the same period;

(f)**" `Charged' and 'Voted' Loans and Advances" -** All loans to State Governments and a part of the same to Union Territory Governments made by the Union Government are 'charged' loans whereas all other loans and advances are 'voted' loans and advances;

(g)**"Consolidated Fund of India"** is the fund referred to in clause (1) article 266 of the Constitution of India;

(h)**"Consolidated Fund of the State "** is the fund referred to in clause (1) article 266 of the Constitution of India;

(i)**"Financial Statements"** means the Annual Finance Accounts of the respective Governments;

(j)**"Governments"** means the Union Government or any State Government or Government of any Union territory with Legislature;

(k)**"Historical Cost"** is the original book value of loans and advances;

(l)**"Loanee Entity"** is an entity in whose favor a loan or an advance is sanctioned by the Government;

(m)**"Loanee Group"** consists of a group of loanee entities of similar nature and characteristics;

(n)**"Loans"** are assistance by the Governments by providing money, goods or services directly or indirectly to the beneficiary entities which entails a contractual right to receive back equivalent moneys along with interest thereon, if any, as per terms and conditions of the loan agreements.

(o)**"Major Heads of account"** represent the functions of Government as per the `List of Major and Minor Heads of Account of Union and States',

(p) **"Minor Heads of account"** represent various programmes or schemes undertaken by departments of Government to achieve the objectives of the function represented by the major head as per the `List of Major and Minor Heads of Account of Union and States',

(q)**"Sub-Major Heads of account"** represent the sub-functions of Government and are under the Major Heads and are as per the `List of Major and Minor Heads of Account of Union and States',

(r)**"Non-Plan Loans"** are the loans other than those sanctioned by the Government for plan purposes;

(s)**"Plan Loans"** are the loans sanctioned by the Government for plan purposes;

(t)**"Sector"** consists of a grouping of specific functions or services as per the `List of Major and Minor Heads of Account of Union and States',

(u)**"Write-off"** is when a competent authority remits or writes off any loan owing to its irrecoverability or otherwise, whereby irrecoverable portion of loan is transferred from the debt head of account to an expenditure head as loss to the Government.

EA ` Loan in perpetuity' needs only to be serviced by way of payment of interest wherever so enjoined.

FThe term 'Advances' has been restricted in its meaning to denote loans made to Government Servants only.

G. Recognition,-

(1) A loan shall be recognized by the disbursing entity as an asset from the date the money is actually disbursed and not from the date of sanction and if a loan is disbursed in installments then each installment shall be treated as a separate loan for the purpose of repayment of principal and payment of interest, except where the competent authority specifically allows consolidation of the installments into a single loan at the end of the concerned financial year.

(2) The loans converted into equity shall be treated as conversion and shall lead to a reduction in the outstanding loan amount.

(3) The debt assumption due to invocation of guarantees shall be treated as disbursement of loan, unless otherwise so specified.

H. Measurement and Valuation,-

(1) Historical Cost measurement shall be the basis for accounting and reporting on loans and advances made by Governments.

(2) As of the last date of accounting period of Financial Statements, the carrying amount of loans shall undergo revision on account of additional disbursement and repayments or write-offs during the accounting period.

(3) The method of initial measurement and valuation of Loans and Advances in the Financial Statements of the Governments is to measure at Historical Cost of the Loans and Advances.

(4) Subsequent to initial valuation, Loans and Advances will be reflected in the Financial Statements at carrying amount.

I. Disclosure,-

(1) The Financial Statements of the Union and State Governments shall disclose the Carrying Amount of loans and advances at the beginning and end of the accounting period showing additional disbursements and repayments or write-offs.

(2) An additional column in the relevant Financial Statements shall also reflect the amount of interest in arrears and this amount shall not be added to the closing balance of the loan which shall be in nature of an additional disclosure.

(3) The Financial Statements of the Union Government shall disclose the following details under ` Loans and Advances made by the Union Government` in the Annual Finance Accounts of the Union Government-

(a) the summary of Loans and Advances showing Loanee group-wise details;

(b) the summary of Loans and Advances showing Sector-wise details;

(c) the summary of repayments in arrears from Governments and other loanee entities.

(4) The Financial Statements of the Union Government shall disclose the following details under ` Detailed Statement of Loans and Advances made by the Union Government` in the Annual Finance Accounts of the Union Government-

(a) the detailed Statement of Loans and Advances showing the Major Head and Minor Head-wise Details;

(b) the detailed Statement of repayments in arrears from State or Union territory Governments;

(c) the detailed Statement of repayments in arrears from other Loanee entities.

(5) The Financial Statements of the Union Government shall disclose the following details under ` Additional Disclosures` in the Annual Finance Accounts of the Union Government –

(a) the fresh Loans and Advances made during the year.

(6) The Financial Statements of the State Governments shall disclose the following details under `Statement of Loans and Advances made by the State Governments` in the Annual Finance Accounts of the State Government-

(a) the summary of Loans and Advances showing Loanee group-wise details;

(b) the summary of Loans and Advances showing Sector-wise details;

(c) the summary of repayments in arrears from loanee entities.

(7) The Financial Statements of the State Governments shall disclose the following details under ` Detailed Statement of Loans and Advances made by the State Government` in the Annual Finance Accounts of the State Government-

(a) the detailed Statement of Loans and Advances showing the Major Head and Minor Head-wise details;

(b) the detailed Statement of repayments in arrears from Loanee entities.

(8) The Financial Statements of the State Governments shall disclose the details relating to fresh Loans and Advances made during the year under `Additional Disclosures` in the Annual Finance Accounts of the State Government-

(9)1. The Financial Statements shall reflect the Carrying Amount of loans at the beginning and end of the accounting period along with the additions made during the year by way of fresh loan disbursements to the opening balance and deductions there from by way of repayments or write-off of irrecoverable advances to arrive at the closing balance.

2. An additional column in the relevant Financial Statements shall also reflect the amount of interest in arrears and this amount shall not be added to the closing balance of the loan but shall only be by nature of an additional disclosure.

(10) The financial Statements of both the Union and the State Governments shall disclose details of loans and advances made to various loanees in their respective Annual Finance Accounts in three parts, namely (a) for the Union Government these would be `Loans and Advances made by the Union Government` ; (b) ` detailed Statement of Loans and Advances made by the Union Government` ; and (c) the `Additional Disclosures` in the Annual Finance Accounts of the Union Government.

(11) The State Government will have a similar three tier presentation in Annual Finance Accounts of the State, namely (a) the ` Loans and Advances made by the State Government; (b) the detailed Statement of Loans and Advances made by the State Government`; and (c) `the Additional Disclosures` in the Annual Finance Accounts of the State Government.

1. The first part' Statement of Loans and Advances made by the Government, shall disclose loanee group-wise and sector-wise information on loans and advances disbursed, repaid and written-off during the year along with summarized information on repayments in arrears from various loanees.

2. The second, Detailed Statement of Loans and Advances made by the Government shall disclose the major head-wise and minor head-wise details of the loans and advances made by Governments as also detailed statements on repayments in arrears from various loanee entites.

3.1 The third, Additional Disclosures, shall incorporate additional disclosures on fresh loans and Advances made during the year, provided this would not cover those given to Government employees.

3.2 The information on loans of which the terms and conditions have not yet been settled is also disclosed as a note to this Statement and it also contains a statement on quantum of loans disbursed during the year to those entities from which recoveries of earlier loans are in arrears along with the purpose for this disbursement.

3.3 The information shall be provided by the Principal Accounts Office of the Ministries and Departments.

(12)1. The `Repayments in arrears from Loanee entities` in the Finance Accounts of the Governments shall disclose loans, the repayments on which by way of principal repayments and interest payments are in arrears, in terms of the number of such loans and the total amount in arrears thereof as against the total amount of loans given by the Government outstanding against the entity, including those not in arrear and this would help indicate the credit worthiness of the entity against which loans are outstanding.

2. Both the actual instalments due in the year and arrears of previous years may be disclosed with actual payment wherever feasible.

(13) The Statements shall also disclose detailed information on the quantum and terms of fresh loans advanced during the year to those loanee entities from which recoveries of earlier loans by way of repayment of principal and by way of payment of interest are in arrears and this would be shown as a disclosure in `Additional Disclosure`

(14) In cases of conversion or re-structuring or re-scheduling of loans, the re-structured loan should be treated as a current loan and not classified as being in arrear and the classification of such loans would thereafter be governed by

the revised terms and conditions and would be treated as in arrear, if and when, they subsequently fall in arrears in respect of interest payment and repayment of principal with reference to revised terms and conditions.

j. Effective date,-

This Indian Government Accounting Standard becomes effective for the Financial Statements covering periods beginning the 1 April of the year after the notification of the Standard by the Government.

K. Format for disclosure,-

The formats for disclosures in the Financial Statements of the Union Government and the State Governments respectively are shown hereunder:

Financial Statements of the Union Government

Statement of Loans and Advances made by the Union Government

Section : 1 Summary of Loans and Advances: Loanee group wise

(In lakhs rupees)

Loanee Group	Balance on April 1, 20X0	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 20X1 (2+3)-(4+5)	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8

Notes:

1. Out of total amount of ₹ ……………lakhs paid as loans to State/Union Territory Governments, loans granted to cover gaps in resources of the State/Union Territory amounted to ₹ …………….lakhs
2. In pursuance of the recommendations of the ….**th** Finance Commission, repayments by the State/Union Territories amounting to ₹ …………….lakhs have been written off upto March 31,20X1.
3. At the beginning of the year, there was a balance of ₹ …………….lakhs sanctioned to State Governments as Ways and Means Advances. During the year, an amount of ₹ …………….lakhs was paid as Ways and Means Advances to State Government for clearance/avoidance of overdrafts from the Reserve Bank of India. The State Governments repaid ₹ …………….lakhs during the year leaving a balance of ₹ …………….lakhs.
4. Following are the cases of a loan having been sanctioned as 'loan in perpetuity':

(In lakhs of rupees)

S.No.	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of Interest

Section : 2 Summary of Loans and Advances : Sector wise **(In lakhs of rupees)**

Sector	Balance on April 1, 20X0	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 20X1 (2+3)-(4+5)	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8

Note: For details, refer Section 1 of Detailed Statement of loans and advances made by the Union Government.

Section: 3 Summary of repayments in arrears from State or Union Territory Governments and other Loanee entities **(In lakhs of rupees)**

Loanee-Entity	Amount of arrears as on March, 31 20X1			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 20X1
	Principal	Interest	Total		
1	2	3	4	5	6
State/Union Territory					
Other Loanee entities					

Note: For details, refer Section 2 & 3 of Detailed Statement of loans and advances made by the Union Government.

Detailed Statement of Loans and Advances made by the Union Government

Section: 1 Major and Minor Head wise Details of Loans and Advances

Out of total disbursement, amount for plan purpose has been shown in brackets below the total figure of disbursements for each major head

(In lakhs of rupees)

Major Head	Minor Heads	Balance on April 1, 20X0	Disbursement during the year	Repayment during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 20X1 (3+4)-(5+6)	Net increase/ decrease during the year (3-7)	Interest credited
1	2	3	4	5	6	7	8	9

Section: 2 Repayments in arrears from State or Union Territory Governments

(In lakhs of rupees)

Name of the State or Union Territory Government	Amount of arrears as on March, 31 20X1			Earliest period to which arrears relate	Total loans outstanding against the entity on March 31, 20X1
	Principal	Interest	Total		
1	2	3	4	5	6
State or Union Territory					
Other Loanee entities					

Section: 3 Repayments in arrears from other Loanee Entities or Institutions

(In lakhs of rupees)

Loanee-Entity	Amount of arrears as on March, 31 20X1			Earliest period to which arrears relate	Total loans outstanding against the entity as on March 31, 20X1
	Principal	Interest	Total		
1	2	3	4	5	6
State/Union Territory					
Other Loanee entities					

Additional Disclosures

Fresh Loans and Advances made during the year

(In lakhs of rupees)

Loanee-Entity	Number of Loans	Total Amount of loans	Terms and conditions	
			Rate of interest	Moratorium period, if any
1	2	3	4	5

NOTES:

Disclosures indicating extraordinary transactions relating to Loans and Advances:

1. Following are the cases of a loan having been sanctioned as `loan in perpetuity`

(In lakhs of rupees)

Sl.No.	Year of Sanction	Sanction Order No.	Amount	Rate of interest
1	2	3	4	5

2. The Following loans have been granted by the Government though the terms and conditions are yet to be settled:

(In lakhs of rupees)

Loanee-Entity	Number of Loans	Total Amount	Earliest period to which the loans relate
1	2	3	4

3. Fresh loans and advances made during the year to the loanee entities from whom repayments of earlier loans are in arrears:

(In lakhs of rupees)

Name of the loanee entity	Loans Disbursed during the current year		Amount of arrears as on March 31, 20X1			Earliest period to which arrears relate	Reasons for disbursement during the current year
	Rate of Interest	Principal	Principal	Interest	Total		
1	2	3	4	5	6	7	8

By Order of the President of India

SHAKTIKANTA DAS, Addl. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್. ಆಂಜಿನಿ,

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಉಪಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 19 ಕೇನಿಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13ನೇ ಜೂನ್, 2012.

2012ನೇ ಸಾಲಿನ ಫೆಬ್ರವರಿ 23ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii)ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 323(E) ದಿನಾಂಕ: 23-02-2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 23rd February, 2012.

S.O. 323(E).- Whereas, by a Notification of the Government of India in the erstwhile Ministry of Labour number S.O.2183(E), dated the 26th December, 2007, the Central Government constituted the Central Advisory Committee, for a period of three years and the term of the said Committee has since expired on 25th December 2010;

And whereas, the Central Government is of the view that such Committee must be reconstituted.

Now, therefore, In exercise of the powers conferred by sub-section (1) of Section 6 of the Cine Workers Welfare Fund Act, 1981 (33 of 1981), (herein after referred to as said Act) read with sub-rule (1) of rule 3, sub-rule (1) of rule 4 and rule 16 of the Cine Workers Welfare Fund Rules, 1984, the Central Government hereby reconstitutes the Central Advisory Committee and appoints the following persons to the said committee to co-ordinate the work of the Advisory Committee constituted under section 5 of the said Act and to advise the Central Government on the matters arising out of the administration of the said Act, for a period of three years from the date of publication of this notification in the Official Gazette, namely:-

1.	Union Minister for Labour and Employment, Government of India New Delhi	Chairman
Nominee of the Central Government appointed under rule 3(i)(a)(ii)		
2.	Secretary, Ministry of Labour and Employment, Government of India New Delhi	Vice-Chairman *(ex-officio)*
Nominee of the Central Government appointed under rule 3(i)(a)(iii)		
3.	Director General (Labour Welfare), Ministry of Labour and Employment, Government of India New Delhi	Member *(ex-officio)*
4.	Joint Secretary (Films), Ministry of Information and Broadcasting, Government of India New Delhi	Member *(ex-officio)*
Welfare Commissioners appointed under rule 3(i)(a)(iv)		
5.	Welfare Commissioner, Labour Welfare Organisation, Bangalore.	Member *(ex-officio)*
6.	Welfare Commissioner, Labour Welfare Organisation, Kolkata.	Member *(ex-officio)*
7.	Welfare Commissioner, Labour Welfare Organisation, Hyderabad.	Member *(ex-officio)*
8.	Welfare Commissioner, Labour Welfare Organisation, Nagpur.	Member *(ex-officio)*

Representatives of the Cine Workers` Organisations appointed under rule 3(i)(a)(vi)

9.	Shri Dharmesh Tiwari, President All India Film Employees Confederation, 113, Kartik Complex, Opposite Lakshmi Industrial Estate, New Link Road, Andheri (West), Mumbai- 400 053.	Member
10.	Shri Dinesh Chaturvedi, General Secretary, Federation of Western Indian Cine Employees, 113, Kartik Complex, Opposite Lakshmi Industrial Estate, New Link Road, Andheri (West), Mumbai- 400 053.	Member
11.	Shri Ashok, President, Karnataka Film Workers, Artists, Technicians Federation, No.1/1,2nd Main Road, Gandhi Nagar, Bengaluru.	Member
12.	Shri G.Shiva, General Secretary, Film Employees Federation of South India, No. 13B, New Bangaru Colony, 1st Street, West K.K.Nagar, Chennai-600 078.	Member
13.	Shri K. Rajeshwar Reddy, General Secretary, A.P. Film Industry Employees Federation, Phase III Plot No.7, Kamalapuri Colony, Srinagar Colony (Post), Hyderabad- 500 073	Member
14.	Smt. Aparna Ghatak, General Secretary, Federation of Cine Technicians & Workers of Eastern India, 8/42, Bijoygarh, Kolkata- 700 032.	Member
15.	Shri B. Unnikrishnan, General Secretary, Film Employees Federation of Kerala, 44/2608, Freedom Road, Kaloor Cochin-682 017.	Member

Representatives of the Cine Producer`s Organisations appointed under rule 3(i)(a)(v):

16.	Shri T.P. Aggarwal, President, M/s. Star Entertainments Private Limited, Star House, Plot No.217/239, MHADA, Behind Versova Telephone Exchange, SVP Nagar, Four Bungalows, Andheri (West), Mumbai- 400 053.	Member
17.	Shri Ravi Kottarakara, Vice-President, Film Federation of India, No.4-4, First Street, Gill Nagar, Chooliamedu, Chennai- 600 094.	Member
18.	Shri A.R.Raju, Vice-President, Film Federation of India, M/s Ajantha Movies, C-99, Anand rao Extension, Gandhi Nagar, Bangalore-560 009.	Member
19.	Shri C. Kalyan, Vice-President And President, South Indian Film Chamber of Commerce, M/S Teja Cinema, Plot No.332, House No.G-1, Somanath Residency, Phase-III, Kamalapuri Colony, Hyderabad- 500 073.	Member
20.	Shri Bijay Khemka, Vice-President, Eastern India Motion Pictures Association, EIMPA House, 98/E, BNN Sircar Sarani, Kolkata-700 072.	Member
21.	Shri. J. Om Prakash, Film and Television Producers Guild of India, M/s Filmyug, Private Limited, Commerce Centre, 1st Floor, Plot No.B-27, Near Morya House, Off Link Road, Andheri (West), Mumbai- 4000 53.	Member
22.	Shri D. Suresh Babu, Film and Television Producers Guild of India, M/s Suresh Productions (Private) Limited, 8-2-293/86/JIII/6, C/o Ramanaidu Studio, Film Nagar, Jubilee Hills, Hyderabad- 500 033.	Member

Secretary appointed under rule 3(i)(b)

23.	Welfare Commissioner (Headquarters), Ministry of Labour and Employment, Government of India, New Delhi-110011	Secretary

[No.U-230/12/01/2010-W.II(C)]

ANIL SWARUP, Director General (Labour Welfare)/ Addl. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್. ಆಂಜಿನಿ,

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಉಪಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಪಿ.ಆರ್. 38

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 20 ಕೇನಿಪ್ರ 2012, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 13ನೇ ಜೂನ್, 2012.

2012ನೇ ಸಾಲಿನ ಫೆಬ್ರವರಿ 28ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II ಸೆಕ್ಷನ್ 3(ii)ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 344(E) ದಿನಾಂಕ: 28–02–2012 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

Department of Revenue

(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 28th February, 2012.

INCOME TAX

S.O. 344 (E).- In exercise of the powers conferred by clause (46) of Section 10 of the Income-Tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, the Competition Commission of India, a Commission established under sub-section (1) of Section 7 of the Competition Act, 2002 (Act 12 of 2003), in respect of the specified income arising to the said Commission, as follows:-

(a) amount received in the form of Government grants;

(b) fee received under the Competition Act, 2002; and

(c) interest income accrued on Government grants and interest accrued on fee received under the Competition Act, 2002.

2. This Notification shall be applicable for the specified income of the Competition Commission of India for the financial year, 2011-12 to financial year, and

3. This notification shall be effective where-

(i) the activities and the nature of the specified income of the Competition Commission of India remain unchanged throughout the financial year, and

(ii) the Competition Commission of India files return of income in accordance with clause (g) of sub-section (4C) of Section 139 of the Act.

[Notification No. 012/2011/F.No. 142/15/2011-SO (TPL)]

VIVEK ANAND OJHA, Under Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್. ಆಂಜಿನಿ,

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ ಸರ್ಕಾರದ ಉಪಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

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